

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

United States of America,

Case No. 14-cv-4269 (PAM/JSM)

Plaintiff,

v.

ORDER

Guy M. Strohbeen, Nicholas N. Strohbeen,
and Minnesota Catholic Credit Union f/k/a
St. John's of Little Canada Credit Union,

Defendants.

This Matter is before the Court on the Government's Motion for Default Judgment. The Government served Guy Strohbeen and Nicholas Strohbeen with the Summons and Complaint on December 1, 2014. The Strohbeens have neither appeared in the case nor responded to the Complaint within the time proscribed by law. The Clerk entered default against the Strohbeens for the failure to plead or otherwise defend on February 27, 2015. Accordingly, **IT IS HEREBY ORDERED** that:

1. The Government's Motion for Default Judgment (Docket No. 23) is **GRANTED**;
2. Judgment is entered against Guy M. Strohbeen and in favor of the United States on Count I of the Complaint in the amount of \$351,316.01, plus statutory interest from June 6, 2015 until fully paid;
3. Judgment is entered against Guy M. Strohbeen and in favor of the United States on Count II of the Complaint in the amount of \$5,128.68, plus statutory interest from June 6, 2015 until fully paid;

4. Judgment is entered against Guy M. Strohbeen and Nicholas N. Strohbeen and in favor of the United States on Count III of the Complaint, and it is declared that:
- a. The United States' federal tax liens associated with Guy M. Strohbeen's tax and penalty liabilities are valid and subsisting liens that attached to all property and rights to property of Guy Strohbeen including the real property at 3078 Ontario Road, Little Canada, Minnesota 55117, which is more particularly described as: Lot 2, Block 1, Sofie Petersen Addition, Ramsey County, Minnesota (the "Little Canada Property");
 - b. Nicholas N. Strohbeen took bare legal title to the Little Canada Property subject to the federal tax liens that relate to the penalty (§ 6702) assessments for tax years 2000 and 2001 and the 2006 income tax assessments for tax years 2001 and 2002;
 - c. Nicholas N. Strohbeen is Guy M. Strohbeen's nominee with respect to the Little Canada Property;
 - d. The 2006 transfer of the Little Canada Property to Nicholas Strohbeen was fraudulent as to the United States and is void and set aside; and
 - e. The United States' federal tax liens are enforced against the Little Canada Property, and the Property shall be sold and the sale

proceeds shall be distributed pursuant to a subsequent order of this Court.

5. Judgment on Count IV of the Complaint against Nicholas N. Strohbeen and in favor of the United States will be entered in the amount of the Minnesota Catholic Credit Union's (f/k/a St. John's of Little Canada Credit Union) lien if that lien is found to be entitled to priority over any of the federal tax liens.

With respect to Counts I through III of the Complaint, the judgments described (in paragraphs 2, 3, and 4) above are final judgments against Nicholas N. Strohbeen and Guy M. Strohbeen pursuant to Rule 54(b) of the Federal Rules of Civil Procedure because "there is no just reason for delay." The Clerk of the Court shall enter these judgments.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: August 4, 2015

s/ Paul A. Magnuson

Paul A. Magnuson
United States District Court Judge